

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

*****Final Maintenance of Effort Report *****
(MOE for State FY 2009 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2006 and 2007
Per-Student Calculated on the Child Count taken December 1, 2005 (FY 2006) and 2006(FY 2007)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2006 and 2007
Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

PRIME APPLICANT: 0488 Helena H S 25 Lewis & Clark

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2008 by this amount: **\$0**

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

STATE AND LOCAL FUNDS

APPLICANT TOTALS

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>Total IDEA Part B Allocations</i>	<i>Total Allocations Excluding Supplemental Flow-Through</i>	<i>Allowable Reduction*</i>
2006	945	4,997,991	1,543,395	1,478,818	
2007	955	5,320,090	1,565,888	1,495,921	8,552
2008			0	0	0

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2006 from state and local expenditures for FY 2007 322,099

Is the Expenditure Difference greater than or equal to zero? YES
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2006----- 5,289
Per-student amount for FY 2007----- 5,571

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006? YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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Fiscal Year 2008 by this amount: \$0

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APPLICANT TOTALS LOCAL FUNDS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures	Allowable Reduction*
2006	945	4,997,991	1,887,508	3,110,483	
2007	955	5,320,090	1,905,932	3,414,159	8,552
2008					0

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2006 from the local fund expenditures for FY 2007 303,676

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

YES

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2006----- 3,292

Per-student amount for FY 2007----- 3,575

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006?

YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

PRIME APPLICANT: Helena H S 0488

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Helena Elem 0487						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	1694550.95	1761382.99
			2XX	Personal Services - Employee Benefits	6923.28	8218.76
			3XX	Purchased Professional and Technical Services	16560.06	11182.50
			5XX	Other Purchased Services	1803.38	1310.99
			6XX	Supplies and Materials	6975.58	44084.44
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	1006906.88	1066577.75
			2XX	Personal Services - Employee Benefits	4513.23	4981.53
			3XX	Purchased Professional and Technical Services	147.00	.00
			4XX	Purchased Property Services	176.50	184.00
			5XX	Other Purchased Services	4520.99	5577.29
			6XX	Supplies and Materials	3540.93	5849.49
			810	Dues and Fees	120.00	335.00
		23XX	Support Services - General Administration			
			3XX	Purchased Professional and Technical Services	.00	14774.89
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	94388.28	86984.61
			2XX	Personal Services - Employee Benefits	427.56	407.34
			3XX	Purchased Professional and Technical Services	1248.60	6921.30
			4XX	Purchased Property Services	495.00	825.00
			5XX	Other Purchased Services	1566.22	3077.20
			6XX	Supplies and Materials	2272.02	786.34
		26XX	Operation and Maintenance of Plant Services			
			5XX	Other Purchased Services	2187.62	2615.29
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	187.22	.00
			2XX	Personal Services - Employee Benefits	.84	.00
			5XX	Other Purchased Services	419669.76	495320.65
			6XX	Supplies and Materials	23603.90	52567.44
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	221272.52	232741.46
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	131480.75	140932.93
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	13945.79	14843.92
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	24.45	.00

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Helena Elem 0487						
District/Coop Totals					3,659,509.31	3,962,483.11

Helena H S 0488

01 General Fund

280 Special Education - Local and State

1XXX Instruction

1XX	Personal Services - Salaries	656985.88	633935.89
2XX	Personal Services - Employee Benefits	2924.12	2959.63
3XX	Purchased Professional and Technical Services	4128.94	9480.00
5XX	Other Purchased Services	2409.22	1357.94
6XX	Supplies and Materials	7313.94	4832.72
810	Dues and Fees	35.00	.00

21XX Support Services - Students

1XX	Personal Services - Salaries	184888.96	197042.01
2XX	Personal Services - Employee Benefits	828.67	920.41
3XX	Purchased Professional and Technical Services	10305.00	.00
5XX	Other Purchased Services	4288.50	4131.07
6XX	Supplies and Materials	2190.07	1869.88
810	Dues and Fees	.00	600.00

24XX Support Services - School Administration

1XX	Personal Services - Salaries	87779.79	114053.83
2XX	Personal Services - Employee Benefits	385.00	526.71
3XX	Purchased Professional and Technical Services	4426.80	6355.50
4XX	Purchased Property Services	1155.00	885.00
5XX	Other Purchased Services	3842.56	4240.68
6XX	Supplies and Materials	1730.23	541.25
810	Dues and Fees	.00	294.00

26XX Operation and Maintenance of Plant Services

5XX	Other Purchased Services	815.01	1060.88
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10 Transportation Fund

280 Special Education - Local and State

27XX Student Transportation Services

5XX	Other Purchased Services	221220.99	216494.26
6XX	Supplies and Materials	16150.01	28050.16

13 Tuition Fund

280 Special Education - Local and State

1XXX Instruction

5XX	Other Purchased Services	.00	620.00
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14 Retirement Fund

280 Special Education - Local and State

1XXX Instruction

2XX	Personal Services - Employee Benefits	88109.96	85431.27
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21XX Support Services - Students

Linda McCulloch Superintendent
Office of Public Instruction
Division of Special Education
PO Box 202501
Helena, MT 59620

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PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Helena H S 0488						
	14	Retirement Fund				
		280	Special Education - Local and State			
			21XX	Support Services - Students		
				2XX Personal Services - Employee Benefits	24795.90	26554.02
			24XX	Support Services - School Administration		
				2XX Personal Services - Employee Benefits	11772.36	15370.27
			District/Coop Totals		1,338,481.91	1,357,607.38
			Prime Applicant Totals		4,997,991.22	5,320,090.49